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FAX COVER LETTER

TO: Examiner Carlos Lugo

FROM: William B. Slate

FAX NO.: 703-872-9326

DATE: June 30, 2003

YOUR REF.: SN 09/937,373

OUR REF.: 03-311-US2

PAGES: 15 including this sheet


 Urgent For Review Please Comment

Confirmation Copy to Follow: Yes XXX No

* Comments:

CERTIFICATE OF FACSIMILE TRANSMITTAL

I hereby certify that the following documents were faxed this 30th day of June, 2003 to Examiner Carlos Lugo, Art Unit 3677, at the United States Patent and Trademark Office (Fax No. 703-872-9326).


 Antoinette Sullo

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GROUP 3600

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PTO/SB/17 (05-03)
Approved for use through 04/30/2003. OMB 0611-0032
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Effective 01/01/2003. Patent fees are subject to annual revision.

Complete if Known

TOTAL AMOUNT OF PAYMENT	(\$) 102.00
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FEE CALCULATION (continued)

Number
Deposit
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☒ Charge fee(s) indicated below ☒ Credit any overpayments

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Large Entity , Small Entity

Fee Field

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	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is when control of the goods or services is transferred to the customer.
2. Cost of Sales	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.	Cost of sales is recognized when the revenue is recognized, and it is measured at the cost incurred to produce the goods or services.
3. Impairment of Intangible Assets	Intangible assets are tested for impairment annually, or more frequently if there are indicators of impairment. If an impairment loss is identified, it is recognized in the income statement.	Intangible assets are tested for impairment annually, or more frequently if there are indicators of impairment. If an impairment loss is identified, it is recognized in the income statement.
4. Goodwill Impairment	Goodwill is tested for impairment annually, or more frequently if there are indicators of impairment. If an impairment loss is identified, it is recognized in the income statement.	Goodwill is tested for impairment annually, or more frequently if there are indicators of impairment. If an impairment loss is identified, it is recognized in the income statement.
5. Lease Accounting	Leases are classified as either finance leases or operating leases. Finance leases are accounted for as if the lessee has purchased the asset, while operating leases are accounted for as if the lessee is renting the asset.	Leases are classified as either finance leases or operating leases. Finance leases are accounted for as if the lessee has purchased the asset, while operating leases are accounted for as if the lessee is renting the asset.
6. Share-Based Compensation	Share-based compensation is measured at the fair value of the equity instrument at the grant date, and it is recognized as an expense over the vesting period.	Share-based compensation is measured at the fair value of the equity instrument at the grant date, and it is recognized as an expense over the vesting period.
7. Financial Instruments	Financial instruments are classified as either debt or equity, and they are measured at fair value. Changes in fair value are recognized in the income statement.	Financial instruments are classified as either debt or equity, and they are measured at fair value. Changes in fair value are recognized in the income statement.
8. Derivatives	Derivatives are classified as either cash flow hedges or fair value hedges. Cash flow hedges are accounted for as if the derivative is used to hedge a specific transaction, while fair value hedges are accounted for as if the derivative is used to hedge a specific asset or liability.	Derivatives are classified as either cash flow hedges or fair value hedges. Cash flow hedges are accounted for as if the derivative is used to hedge a specific transaction, while fair value hedges are accounted for as if the derivative is used to hedge a specific asset or liability.
9. Provisions	Provisions are recognized when there is a present obligation as a result of a past event, and the amount of the obligation can be reliably estimated.	Provisions are recognized when there is a present obligation as a result of a past event, and the amount of the obligation can be reliably estimated.
10. Income Taxes	Income taxes are recognized as an expense in the income statement, and they are measured at the best estimate of the amount payable or receivable from the tax authorities.	Income taxes are recognized as an expense in the income statement, and they are measured at the best estimate of the amount payable or receivable from the tax authorities.

SUBTOTAL (1)	(\$)
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		Extra Claims		Fee from below	Fee Paid
Total Claims	21	-20** =	1	18	= 18
Independent Claims	5	-3** =	1	84	= 84
Multiple Dependent					

SUBTOTAL (2)

*or number previously paid, if greater. For Reissues, see above.

Other fee (specify)

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SUBTOTAL (3) (\$)

(Complete if applicable)

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Date	June 30, 2003
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This collection of information is required by 37 CFR 1.17 and 1.27. The information is required to obtain or retain a benefit by the public which is to file (a) a USPTO process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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